

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Adam Zahs,**  
Appellant,

**v.**

**Polk County Board of Review,**  
Appellee.

**ORDER**

**Docket No. 13-77-0814**  
**Parcel No. 020/02520-001-312**

On January 30, 2014, the above-captioned appeal came on for consideration before the Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellant Adam Zahs was self-represented. Assistant Polk County Attorneys Ralph Marasco, Jr. and David Hibbard represent the Board of Review. The Appeal Board, having reviewed the record and being fully advised, finds:

***Findings of Fact***

Adam Zahs is the owner of a residentially classified property located at 300 Walnut Street, Unit 807, Des Moines, Iowa. The subject property is a condominium located in The Plaza, a high-rise development built in 1985. The improvements include 735 square feet of living area and a balcony.

Zahs protested to the Board of Review regarding the 2013 assessment of \$84,300, allocated as \$6000 in land value and \$78,300 in improvement value. Zahs claimed the property was assessed for more than the value authorized by law and that there were errors in the assessment under Iowa Code sections 441.37(1)(a)(2) and (3). He asserted the correct total value was \$73,279.50. The Board of Review denied the claim.

Zahs then appealed to this Board re-asserting his claims. We note it appears the Board of Review addressed Zahs' error claim. Zahs contended his property did not have additional storage space, but it was included in his property's listing. The certified record includes an Appraiser Analysis

completed by Appraiser Taylor in the Polk County Assessor's Office. Taylor explains the "extra storage" comment is only a descriptor and there is no value added to the assessment for it. The listing for extra storage was then removed from his property record card. Because it appears this claim has been adequately addressed, we only address Zahs' claim of over assessment.

Zahs contends his subject property is over assessed. As part of this claim, he points to several issues with his property that he claims should impact the assessment. First, Zahs notes his property has deferred maintenance including cracked windows, original carpet, mechanicals in need of repair or replacement, and marks from Sharpie markers on the kitchen cabinets. He also notes his property does not have a washer/dryer, and he must use the community laundry. He contends it would cost approximately \$10,700 to cure these deficiencies, but does not provide any evidence as to how he arrived at these figures.

Zahs also noted the Mega Bus has a stop outside of his unit, resulting in excessive noise at midnight and in the early morning, which disturbs his sleep. He further notes that he does not have a parking stall on-site, and must rent a parking spot roughly two blocks away. He considers this an inconvenience. Zahs explained he purchased the property in December 2009 and believed that a parking spot in the complex garage was included, but it was not. In addition, he states renters, not owners, surround his unit. However, he does not provide any evidence of how these inconveniences affect his property value.

As further support of his claim, Zahs cites the sale of Unit 808 in The Plaza. Unit 808 sold in August 2012 for \$85,500 and included a parking spot. Zahs asserts the parking spot has a value of \$20,000, leaving \$65,500 allocated to the improvements of Unit 808, or \$99.70 per-square-foot. He uses this price-per-square-foot to value his unit at \$73,279.50. However, there is no information in the record about the conditions of sale for this property, or the property's condition at time of sale. Zahs made no adjustments for any differences that might exist between Unit 808 and his property. Zahs also

references other sales on the 8th floor, but chose not to include them because they were updated; and therefore, he does not consider them “good data.” Ultimately, we find this one sale is insufficient evidence to support a market value claim, in this case.

The Board of Review did not submit any evidence.

### ***Conclusion of Law***

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. This Board is an agency and the provisions of the Administrative Procedure Act apply. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review, but considers only those grounds presented to or considered by the Board of Review. §§ 441.37A(3)(a); 441.37A(1)(b). New or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct. § 441.37A(3)(a). However, the taxpayer has the burden of proof. § 441.21(3). This burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Richards v. Hardin Cnty. Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property’s fair and reasonable market value. § 441.21(1)(b). Market value essentially is defined as the value established in an arm’s-length sale of the property. *Id.* Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. § 441.21(1)(b). If sales are not available to determine market value then “other factors,” such as income and/or cost, may be considered. § 441.21(2). The property’s assessed value shall be one hundred percent of its actual value. § 441.21(1)(a).

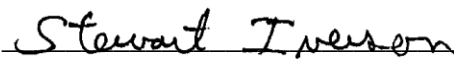
In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the taxpayer must show: 1) the assessment is excessive and 2) the subject property's correct value. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Zahs did not provide sufficient evidence, such as adjusted comparable sales, an appraisal, or other methods of valuation to establish the subject property's fair market value as of January 1, 2013. Thus, he failed to show his property is over-assessed.

THE APPEAL BOARD ORDERS the 2013 assessment of Adam Zahs' property located at 300 Walnut Street, Unit 807, Des Moines, Iowa is affirmed.

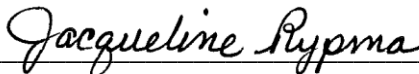
Dated this 18th day of February 2014.



Karen Oberman, Presiding Officer



Stewart Iverson, Board Chair



Jacqueline Rypma, Board Member

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